DO NOTER ENTÉR JEH124107

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

Tatsushi Nashida, et al.

Serial No.

: 09/870,296

For

RECORDING SYSTEM AND RECORDING SUBSTITUTION

SYSTEM

Filed

May 30, 2001

Confirmation No.

7330

Examiner

Hossain, Farzana E.

Art Unit

2623

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CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via Electronic Filing Services on January 12, 2007.

DeAndre Breeland

Signature

January 12, 2007 Date of Signature

RESPONSE UNDER 37 C.F.R. § 1.116

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action of November 16, 2006, having a three-month statutory period for response set to expire on February 16, 2007, please amend the above-captioned application as follows.